

IC 20-39

**ARTICLE 39. ACCOUNTING AND FINANCIAL
REPORTING PROCEDURES**

IC 20-39-1

Chapter 1. Unified Accounting System

IC 20-39-1-1

Required implementation

Sec. 1. All public school governing bodies shall adopt and fully and accurately implement a single, unified accounting system as prescribed by the state board and the state board of accounts.

As added by P.L.2-2006, SEC.162.

IC 20-39-1-2

Application to charter schools

Sec. 2. Section 1 of this chapter and rules and guidelines adopted under section 1 of this chapter apply to a charter school.

As added by P.L.2-2006, SEC.162.

IC 20-39-1-3

Application to freeway schools

Sec. 3. IC 20-26-15-6 applies to the budget and accounting system of a freeway school.

As added by P.L.2-2006, SEC.162.